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THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. _____

October 7, 1985

SUBJECT: Public Records - Review By The South Carolina
Legislative Audit Council Of Tax Commission
Records Relating To Criminal Investigations.

SYLLABUS: The Legislative Audit Council has access to
all records of the South Carolina Tax
Commission, including those that relate to an
investigation of a criminal offense.

TO: Honorable John T. Weeks
Chairman, South Carolina Tax Commission

FROM: Joe L. Allen, Jr. *JLA*
Chief Deputy Attorney General

QUESTION: May the Commission make available its records to
the South Carolina Legislative Council in tax investigations
that involve a criminal offense?

APPLICABLE LAW: Section 16, Part II of Act 201, Acts of
1985.

DISCUSSION:

The section provides access and review authority to the
Council for all records of the Tax Commission except those
made confidential by other statutes. Insofar as those
confidential records are involved, the Court of Common Pleas
of Richland County has ordered the access for such records.
The applicable language of the section is that:

"For purposes of carrying out its audit
duties, ... the Legislative Audit
Council shall have access to the records
and facilities of every state agency
during that agency's operating hours
with the exception of reports and
returns of the South Carolina Tax
Commission as provided in Sections
12-7-1680 and 12-35-1530."

"In the performance of their audit
duties, Legislative Audit Council staff
members are subject to the statutory
provisions and penalties regarding
confidentiality of records of the agency
under review."

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Access to the Tax Commission records is thus given to the Legislative Audit Council. There is no exception for those records that relate to an investigation for a criminal offense.

CONCLUSION:

The Legislative Audit Council has access to all records of the South Carolina Tax Commission, including those that relate to an investigation of a criminal offense.

JLAJR/jws